

The Gazette

सत्यमेव जयते

of India**PUBLISHED BY AUTHORITY****No. 26] NEW DELHI, SATURDAY, SEPTEMBER 30, 1950****NOTICE**

The undermentioned Gazette of India Extraordinary was published during the week ending the 27th September 1950 :—

Sl. No.	No. and Date	Issued by	Subject
1	S. R. O. 621, dated the 18th September 1950.	Ministry of Home Affairs	Delegation of certain powers to the Chief Commissioner of Ajmer under the Electricity Supply Act, 1948

Copies of the Gazette Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of this Gazette.

PART II—Section 3

Statutory Rules and Orders issued by the Ministries of the Government of India (other than the Ministry of Defence) and Central Authorities (other than the Chief Commissioners).

MINISTRY OF HOME AFFAIRS

New Delhi, the 26th September 1950

S.R.O. 663.—In pursuance of clause (i) of sub-rule (1) of rule 4 of the Indian Passport Rules, 1950, the Central Government is pleased to exempt indigenous nationals of India and the Union of Burma, who are members of the hill tribes inhabiting areas adjacent to the Indo-Burmese frontier and who enter India by land over the said frontier, from the provisions of rule 8 of the said Rules:

Provided that the exemption shall not apply to any such national of the Union of Burma who proceeds into India beyond twenty-five miles from the land border.

[No. 4/15/50-F.I.]

FATEH SINGH, Dy. Secy.

MINISTRY OF STATES

New Delhi, the 20th September 1950

S.R.O. 664.—In pursuance of clause (1) of article 239 of the Constitution, the President is pleased to direct that the following amendments shall be made in the notification of the Government of India in the Ministry of States No. 104-J, dated August 24, 1950, namely:—

In Schedule I to the said notification, after the entry relating to the Criminal Law (Amendment) Act, 1908 (XIV of 1908), the following entry shall be inserted, namely:—

The Indian Registration Act, 1908 (XVI of 1908)—All.

In Schedule II to the said notification,—

- (i) after the entry relating to the Explosive Substances Act, 1908 (VI of 1908), the following entry shall be inserted, namely:—

The Indian Companies Act, 1913 (VII of 1913)—All except,

(a) Sub-section (3) of section 11.

(b) Sub-section (4) of section 11 in so far as an Insurance Company as defined in Clause (8) of section 2 of the Insurance Act, 1938, is concerned.

(c) Sub-section (5) of section 107.

(d) Sub-sections (1), (2), (2A) and (2B) of section 144.

(e) Section 151.

(f) Sub-section (1) of section 249.

(g) Sub-section (8) of section 277.

- (ii) after the entry relating to the Destruction of Records Act, 1917 (V of 1917), the following entry shall be inserted, namely:—

The Cotton Ginning and Pressing Factories Act, 1925 (XII of 1925)—

Sub-section (1) of section 6 and clause (c) of section 12.

[No. 124-J].

S.R.O. 665.—In exercise of the powers conferred by section 71 of the Indian Partnership Act, 1932 (IX of 1932), the Central Government is pleased to make the following Rules for the State of Kutch:—

THE KUTCH PARTNERSHIP RULES, 1950.

1. Short title.—These rules may be called the Kutch Partnership, Rules, 1950.

2. Definitions.—In these rules, unless there is anything repugnant in the subject or context—

(a) "The Act" means the Indian Partnership Act, 1932.

(b) "Firm" means a firm to which the Act applies.

(c) "Register" means the Register of Firms kept under Section 59.

(d) "Schedule" means the schedule hereto appended.

(e) "Section" means a section of the Act.

3. Forms of Statements.—The statements required to be sent or delivered to the Registrar under sections 48 and 60 of the Act shall, respectively, be in Forms A and B in the schedule and be verified in the manner set forth in the footnote to the said forms.

4. Forms of intimation and notices.—Intimations and notices given under sections 61, 62 and 63 of the Act shall, respectively, be in Forms C, D, E and F in the schedule or to the like effect.

5. English translation when to be furnished.—If any document or portion of a document required to be submitted under the Act is not in the English language a translation thereof in English certified as correct shall be furnished along with such documents to the Registrar.

6. Form of Register.—The Register shall be kept in English in Form G in the schedule, a separate page or pages being devoted to each firm. The pages, after the entries are made, shall be bound in loose leaf registers in the order of the consecutive number allotted to each firm on registration.

7. Amendment of Register.—When an entry made in the Register is to be amended, the amendment shall be made by drawing a red line through the entry and making a new entry at the end of the existing entries. A reference in red ink to the serial number of the new entry shall be made against the amended entry.

8. Procedure in case of dispute.—If any person wishes to dispute any entry in the Register, such person shall give the Registrar notice in writing that he disputes the said entry and the Registrar shall make a remark to that effect at the end of the then existing entries and shall also make a remark in red ink in the remarks column against the entry so disputed.

9. Filing of documents.—A separate file shall be maintained in respect of each firm, in which the documents received by the Registrar relating to the said firm shall from time to time be filed. No document shall be filed by the Registrar unless the proper fee prescribed therefor has been paid.

10. Conditions of inspection.—The Register shall be open to inspection on written application and on payment of the prescribed fee. The file of the document kept in the Registrar's Office shall similarly be open to inspection by any person applying therefor, provided the applicant satisfies the Registrar that he has sufficient interest in the contents of the document of which he applies for inspection and that a mere inspection of the Register will not serve his purpose.

11. Grant of copies.—A copy of any entry in the Register shall be supplied to any person on written application and on payment of the prescribed fee.

12. Elimination of documents and registers.—On the dissolution of a firm, the index card of that firm shall be marked "dissolved", and at the expiration of five years from the date of the entry of dissolution in the register, the file and papers relating to such firm, may be destroyed, the index card and register relating to such firm shall, however, be retained for a further period of fifteen years.

13. Index to the Register.—The Registrar shall maintain in English an alphabetical card index to the Register showing the number, name, address and trade of each firm.

14. Mode of lodging documents.—Documents may either on payment of the prescribed fee be lodged with the Registrar in person or sent to him by post along with the prescribed fee

SCHEDULE

FORM A

Application for registration of Firm

We, the undersigned, being partners hereby apply for registration as a firm and for that purpose supply the following particulars pursuant to section 58 of the Indian Partnership Act, 1932.—

(a) Firm's name.

(b) Place or principal place of business of the firm.

(c) Name of any other places where the firm carries on business.

(d) Date on which each partner joined the firm.

(e) Names in full and permanent address of the partners.

(f) Duration of the firm.

Dated this _____ day of _____ 195

Witness to the signature of—

N.B.—This form must be signed by all partners or their agents specially authorised in this behalf in the presence of a witness or witnesses who must be a Gazetted Officer, a Justice of the Peace, a Magistrate, a Notary Public or a pleader entitled to practice in the Court of Judicial Commissioner, Kutch.

FORM B

Statement specifying alterations in the firm's name or in the location of the principal place of business of the firm.

We, the undersigned, being the partners of the firm of whose registered address is at _____ hereby notify, pursuant to sub-section (1) of section 60 of the Indian Partnership Act, 1932, that the changes specified below have occurred in this firm:—

(a) Change in the firm name—New name.

(b) Change in the location of the principal place of business of the firm—
New place of business.

Dated this _____ day of _____ 195

Witness to the signature of

N.B.—(1) Strike out item not required.

(2) This form must be signed by all partners or their agents specially authorised in this behalf in the presence of a witness or witnesses who must be a Gazetted Officer, a Justice of the Peace, a Magistrate, a Notary Public or a pleader entitled to practice in the Court of the Judicial Commissioner, Kutch.

FORM C

NOTICE OF CHANGE OF ADDRESS

Firm's name

Registered address.

Notice is hereby given, pursuant to section 61 of the Indian Partnership Act, 1932, that the changes specified below have occurred in this firm:—

(a) The firm has discontinued business at*

(b) The firm has begun to carry on business at

Dated this _____ day of _____ 195

Witness to the signature.

N.B.—(1) Strike out item not required.

(2) This form must be signed by any partner or agent of the firm in the presence of a witness or witnesses who must be a Gazetted Officer, a Justice of the Peace, a Magistrate, a Notary Public or a pleader entitled to practice in the Court of the Judicial Commissioner.

*Such place must not be the principal place of business.

FORM D

NOTICE OF CHANGE IN THE NAME OF PARTNER AND HIS
PERMANENT ADDRESS

Firm's name.

Registered address.

Notice is hereby given, pursuant to section 62 of the Indian Partnership Act, 1932 that the changes specified below have occurred in this firm:—

(a) Change in the name of any partner in a registered firm.

(b) Change in the permanent address of any partner in a registered firm.

Dated this _____ day of _____ 195 _____.

Witness to the signature.

N.B.—(1) Strike out item not required

(2) This form must be signed by any partner or agent of the firm in the presence of a witness or witnesses who must be a Gazetted Officer, a Justice of the Peace, a Magistrate, a Notary Public or a pleader entitled to practice in the Court of the Judicial Commissioner

FORM E

NOTICE OF CHANGE OF CONSTITUTION OR OF DISSOLUTION

Firm's name.

Registered address.

I being _____
a partner in the above mentioned firm
an agent of a partner in the above mentioned firm
a person specially authorised by a partner in the above mentioned firm
to give notice in this behalf,

hereby give notice—

(a) The constitution of the firm has been altered by*

(b) The said firm has been dissolved.

Dated this _____ day of _____ 195 _____.

Witness to the signature.

N.B.—(1) Strike out item not required.

(2) This form must be signed by a partner, his agent or any person specially authorised in this behalf in the presence of a witness or witnesses who must be a Gazetted Officer, a Justice of the Peace, a Magistrate, a Notary Public or a pleader entitled to practice in the Court of the Judicial Commissioner, Kutch.

*Give full name and address of any new partner and the date of his joining the firm and or full name and address of the person having ceased to be partner and the date of his so ceasing to be a partner in the firm, as the case may be.

FORM F

NOTICE OF ELECTION BY A PERSON ADMITTED AS A MINOR TO
THE BENEFITS OF PARTNERSHIP IN A FIRM TO BECOME OR
NOT TO BECOME A PARTNER.

Firm's name.

Registered address.

I being _____
a person admitted as minor to benefit of partnership in the firm
an agent of the person admitted as a minor to the benefits of partnership in the

firm having been specially authorised in this behalf, hereby given notice that
I have _____ elected _____ to become _____
the said person has _____ not to become _____ a partner in the above-mentioned firm.

Dated this _____ day of _____ 195

Witness to the signature.

N.B.—(1) Strike out item not required.

(2) This form must be signed by a person admitted as a minor to the benefits of partnership or by his agent specially authorised in this behalf in the presence of a witness or witnesses who must be a Gazetted Officer, or a Justice of the Peace, a Magistrate, a Notary Public or a pleader entitled to practice in the Court of the Judicial Commissioner, Kutch.

FORM G

REGISTER FOR FIRMS

Firm No.

Name.

Business.

No. of entry.	Date of entry.	Nature of entry.	Remarks.
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Registrar of Firms.

TABLE OF FEES

(See sub-section (1) of Section 71.)

Document or act in respect of which the fee is payable.	Fee.
Statement under Section 58.	Three Rupees.
Statement under Section 60.	One Rupee.
Intimation under Section 61.	One Rupee.
Intimation under Section 62.	One Rupee.
Notice under Section 63.	One Rupee.
Application under Section 64.	One Rupee.
Inspection of the Register of firms under sub-section (1) of Section 66.	Eight annas for inspecting one volume of the Register.
Inspection of documents relating to a firm under sub-section (2) of Section 66.	Eight annas for the inspection of all documents relating to one firm.
Copies from the Register of firm.	Four annas for each hundred words or part thereof.

New Delhi, the 27th September 1950

S.R.O. 666.—In exercise of the powers conferred by section 2 of the Part C States (Laws) Act, 1950 (XXX of 1950), the Central Government is pleased to extend the Bombay Court of Wards Act, 1905 (Bombay Act I of 1905), to the State of Kutch, with the following modifications, namely:—

(1) Throughout the Act, for the words "State Government", the words "Chief Commissioner" shall be substituted.

(2) For Sub-section (2) of section 1, the following sub-section shall be substituted:—

(2) "It extends to the whole of the State of Kutch".

(8) In section 2—

(a) The proviso to clause (b) shall be omitted.

(b) For clause (c), the following clause shall be substituted, namely:—

"District Court shall include a Subordinate Judge authorised under clause 26 of the Kutch (Courts) Order, 1948".

(4) In section 3—

(a) For the words "Commissioner" and "Division" wherever they occur, the words "Collector" and "District", respectively shall be substituted.

(b) Clause (c) shall be omitted.

(5) In sub-section (2) of section 16 and sub-sections (1) and (2) of section 19 for the words "An Assistant or Deputy Collector" or the words "Assistant or Deputy Collector", the words "Deputy Collector" shall be substituted.

(6) In sub-section (3) of section 17, for the figure "1877", the figure "1908" shall be substituted.

(7) In sub-section (1) of section 43 for clauses (a) and (b), the following clause shall be substituted, namely:—

(a) Where the order is that of a Collector, or of any special or other officer appointed, or Board constituted under the proviso to section 3, to the Chief Commissioner.

[No. 126-J.]

A. N. SACHDEV, Under Secy.

MINISTRY OF FINANCE

Department of Economic Affairs

New Delhi, the 20th September 1950

S.R.O. 667.—In exercise of the powers conferred by section 50 of the Reserve Bank of India Act, 1934 (II of 1934), the Central Government is pleased to appoint the following Auditors, as Auditors of the Reserve Bank of India for the Year 1950-51, namely:—

1. Messrs. S. B. Billimoria & Company, 118, Esplanade Road, Bombay.
2. Messrs. Sastri & Shah, 15, Armenian Street, Madras.
8. Mr. P. K. Ghosh, 17, Mangoe Lane, Calcutta.

[No. F. 3(44)-F.I/50.]

S. K. SEN, Dy. Secy

MINISTRY OF FINANCE (COMMUNICATIONS)*New Delhi, the 18th September 1950*

S.R.O. 668.—In exercise of the powers conferred by section 6 of the Post Office National Savings Certificates Ordinance, 1944 (No. XLII of 1944), the Central Government is pleased to direct that the following further amendments shall be made in the Post Office National Savings Certificates Rules 1944, namely:—

In rule P of the said Rules clause (d) shall be omitted.

[No. 6008-CI/50]

R. NARAYANASWAMI, Joint Secy.

MINISTRY OF FINANCE (REVENUE DIVISION)**INCOME-TAX***New Delhi, the 30th September 1950*

S.R.O. 669.—In exercise of the powers conferred by Chapter IX-A of the Indian Income-tax Act, 1922 (XI of 1922), the Central Government directs that the following further amendment shall be made in the Indian Income-tax (Provident Fund Relief) Rules, the same having been previously published as required by sub-section (1) of section, 58-L read with sub-section (4) of section 59 of the said Act, namely:—

In sub-rule (1) of rule 3 of the said Rules the words, brackets, letters and figures "or in clause (a), (b), (c), (d) or (e) of section 20 of the (Burma) Trusts Act" and the words "or in British Burma" shall be omitted.

[No. 116.]

PYARE LAL, Dy. Secy.

STAMPS*New Delhi, the 30th September 1950*

S.R.O. 670.—In exercise of the powers conferred by section 9 of the Indian Stamp Act, 1899 (II of 1899) and in supersession of the notification of the Government of India in the late Finance Department (Central Revenues) No. 5-Stamps, dated the 8th June 1944, No. 6-Stamps, dated the 12th May 1945, and No. 10-Stamps, dated the 9th September 1944, the Central Government is pleased to direct that the duty chargeable under the said Act on receipts for advances of pay and allowances (including travelling allowance) drawn from the Defence Services Estimates by

- (a) Commissioned Officer, Junior Commissioned Officers, and Warrant Officers of the Army and the Air Force;
- (b) Commissioned Officers, Branch Officers, Midshipmen of Navy and its reserves; and
- (c) Civil Personnel,

while serving in declared field service or operational areas or in Indian Navy ships afloat, shall be remitted.

[No. 8.]

CENTRAL EXCISES

New Delhi, the 30th September 1950

S.R.O. 671.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (I of 1944), the Central Government is pleased to direct that the following further amendments shall be made in the Central Excise Rules, 1944, namely:—

(1) At the end of the proviso to rule 15, the following shall be added, namely:—

“and such officer shall record the particulars in his Survey Book in the proper form, and the grower shall attest the relative entry in the Book in token of his having given a declaration.”

(2) At the end of the proviso to rule 16, the following shall be added, namely:—

“and such officer shall record the particulars in his Survey Book in the proper form, and the curer shall attest the relative entry in the Book in token of his having given a declaration.”

(3) In Appendix I, after item 37, the following item shall be inserted, under the heading “Registers”, namely —

“Central Excise Series No.	Description of Form	Rule No.	Short title	Page
37A	Register of declarations and Annual Returns by small growers and curers	15 and 16	S. B.	135

(4) In the forms included in Appendix I, after Central Excise Series No. 37, the following form shall be added, namely:—

“Central Excise Series No. 37A—

SURVEY BOOK

Register of declarations and annual returns by small growers and curers.
(Rules 15 and 16).

Serial No.	Name of Grower or Curer.	Situation Survey No. of land	LAND ENTRY (PART I)						
			Date of visit	Varieties to be grown and/or cured	Area to be used for each variety		Estimated cured Wt. of variety to be grown and/or cured Lbs.	No. of LI issued or renewed	Signature or Thumb print of Grower or Curer.
					Acres	Cts			
1	2	3	4	5	6		7	8	9

Date of visit	CROP SURVEY (PART II)			ANNUAL RETURNS (PART III)						
	Acreage verified		Estimated Yield per acre Lbs.	Condition of crop	Date of visit.	Area of land actually used for each variety		Net Qty. of cured tobacco declared	Yield per acre	Signature or thumb print of Grower or Curer.
	Acres	Cts.				Acres	Cts.			
10	11	12	13	14	15	16	17	18		

Date of visit	ACCOUNTING (PART IV)									
	Quantity allowed for personal consumption lbs.	Assessed to duty		Cleared under T P 2 or T P 3		C.B.S.R. Lbs.	Quantity used for Agricultural purposes or destroyed Lbs.	Total accounted for Lbs.	Balance Left unaccounted. Lbs.	REMARKS
		D.D.I. No. & Date	Qty. lbs.	No. & Date	Qty. lbs.					
19	20	21	22	23	24	25	26	27		

[No. 24.]

CUSTOMS

New Delhi, the 30th September 1950

S.R.O. 672.—In exercise of the powers conferred by section 43-A of the Sea Customs Act, 1878 (VIII of 1878), and in supersession of the notification of the Government of India in the late Finance Department (Central Revenues), No. 8-Cus., dated the 25th January, 1936, the Central Government is pleased to make the following rules, the same having been previously published as required by sub-section (2) of the said section:—

- (i) Chests imported for use as containers for tea or rubber,
 - (ii) exposed cinematograph films,
 - (iii) articles of wearing apparel,
- have been taken into use between importation and re-exportation, no repayment of duty as drawback thereon shall be made;

Provided that cinematograph films which have not been exhibited in India owing to their not having been passed by the Board of Censors shall not be considered as having been so taken into use.

2. When a motor vehicle has been taken into use between importation and re-exportation, no repayment of duty as drawback thereon shall be made if it is not shipped for re-exportation within twelve months of the date of importation or, in the case of a motor vehicle warehoused on importation, within twelve months of the date of clearance from bond and within two years of the date of importation.

The amount of duty to be repaid as drawback on any motor vehicle which has been taken into use within the period or periods specified in Rule 2 shall be modified in accordance with the annexed table:

TABLE

Length of period between date of importation or clearance from bond, as the case may be, and date of shipment for re-exportation.	Amount of duty to be repaid as drawback.
Not more than 4 months.	3/4ths of the duty.
More than 4 months, but not more than 8 months.	5/8ths of the duty.
More than 8 months, but not more than 12 months.	1/2 of the duty.

[No. 131.]

S.R.O. 673.—In exercise of the powers conferred by sub-section (1) of section 8 of the Land Customs Act, 1924 (XIX of 1924), and in supersession of the notification of the Government of India in the late Finance Department (Central Revenues), No. 142-Customs, dated the 19th November, 1938, the Central Government is pleased to appoint the Collectors of Central Excise, Bombay and Baroda to be the Collectors of Land Customs for the areas within their respective jurisdictions adjoining the land frontiers with the Dominion of Pakistan and the Portuguese Settlements of Goa and Daman.

[No. 132.]

D. P. ANAND, Dy. Secy.

CENTRAL BOARD OF REVENUE

CUSTOMS

New Delhi, the 30th September 1950

S.R.O. 674.—In pursuance of sub-section (1) of section 9 of the Land Customs Act, 1924 (XIX of 1924), read with section 182 of the Sea Customs Act, 1878 (VIII of 1878), the Central Board of Revenue is pleased to direct that the following further amendment shall be made to the notification of the Central Board of Revenue No. 80-Customs, dated 2nd April, 1949, namely:—

In clause (1) of the said notification between the words "Patna", and "Shillong" the words "Central Division, Calcutta" shall be inserted.

[No. 130]

S.R.O. 675.—In pursuance of the powers delegated by the Central Government by the notification of the Government of India in the late Finance Department (Central Revenues) No. 5944, dated the 13th December 1924,

and in supersession of its notification No. 148-Customs, dated the 19th November 1938, the Central Board of Revenue appoints all Deputy Collectors, Assistant Collectors, Superintendents, Deputy Superintendents, Range Officers, Assistant Range Officers, Inspectors and Nakedars of the Collectorates of Central Excise Bombay and Baroda, to be Land Customs Officers for the customs areas within their respective jurisdictions and adjoining the land frontiers with the Dominion of Pakistan and the Portuguese Settlements of Goa and Daman

[No. 133]

S.R.O. 678.—In pursuance of sub-section (1) of section 9 of the Land Customs Act, 1924 (XIX of 1924), read with section 182 of the Sea Customs Act, 1878 (VIII of 1878), the Central Board of Revenue confers on:

(1) The Collectors of the Land Customs. Bombay and Baroda, and the Deputy Collector of Central Excise, Baroda, the powers under clause (a) of the Section 182 of the Sea Customs Act.

(2) The Deputy Collector of Central Excise Bombay, the Assistant Collectors and Superintendents of the Collectorates of Central Excise Bombay and Baroda, the powers specified in clause (b) of section 182 of the said Act.

[No. 134]

S.R.O. 677.—In exercise of the power conferred by section 4 of the Land Customs Act, 1924 (XIX of 1924), and in supersession of the Central Board of Revenue notification No. 56-Customs, dated the 20th October, 1928, as subsequently amended, the Central Board of Revenue is pleased:—

(a) to establish Land Customs Stations specified in Column 1 of the Schedule hereto annexed for the levy of duties of Land Customs in the land customs areas adjoining the frontiers with the Dominion of Pakistan and the Portuguese Settlement of Goa and Daman.

(b) to prescribe the routes specified in column 2 of the said Schedule as the routes by which alone goods may pass by land out of India or into India from the Foreign territories of the Dominion of Pakistan and the Portuguese Settlements of Goa and Daman, or to or from any land customs stations specified in column 1 of the said Schedule from or to the Pakistan frontier or the frontier with the Portuguese Settlements of Goa and Daman, as the case may be,

Provided that nothing in clause (b) shall apply to goods to which sub-sections (1), (2) and (3) of section 5 of the said Act are, by virtue of a notification issued under sub-section (4) of the said section, for the time being inapplicable.

SCHEDULE.

Land Customs Stations	Routes by which alone goods shall pass
<i>Goa Frontier</i>	
1. Kiranpani Naka	The road leading from the wharf on the Terokhol creek to Aronda Village.
2. Satarda Naka	The road leading from the landing place on the Terokhol creek to Satarda village.
3. Banda Naka	The road leading from Banda village to the Portuguese Frontier.
4. Natarda Naka	The road leading from Natarda village to the Portuguese Frontier.

Land Customs Stations	Routes by which alone goods shall pass
5. Dodamarg Customs House	The road leading from Dodamarg village to the Portuguese Frontier.
6. Ain Naka	The road leading from Ain village to the Portuguese Frontier.
7. Chorla Naka	The road leading from the Portuguese Frontier up the Virdhi Ghat to Kunkumbi village.
8. Kunkumbi Naka	The road leading from Chowki No. 8 (Kunkumbi) to Chowki No. 10 (Parwad) and thence by the Parwad Goa (Chandea Suryacha) Ghat Road.
9. Talewadi Naka	The road leading from the Portuguese Frontier up the Ked Ghat to Talewadi village.
10. Anmode Customs House	The Dharwar Goa Frontier Road.
11. Castle Rock Customs House	The Railway line leading up to Castle Rock Railway Station on the west of India Portuguese Guaranteed Railway.
12. Diggi Naka	The road leading from the Portuguese Frontier up the Diggi Ghat to Diggi village.
13. Kundal Naka	The road leading from the Portuguese Frontier up the Poy Ghat to Kundal village.
14. Majali Naka	The main road leading from the Portuguese Frontier to Sadashivgad and Karwar.

Daman Frontier

1. Kunta Naka	The main road from Daman to Daman Road station, near Kunta village.
2. Challa Customs House	The main road from Daman to Daman Road station, near Chawki No. 15 of the Namdha Beat.
3. Bagwada Naka	The cart track to the north east of Chawki No. 9 in the fair season and the footpath to the south of Chawki No. 10 during the monsoon on the Bagwada Beat.
4. Kolak Naka	The footpath to the west of Chawki No. 2 of the Bagwada Beat.
5. Patharpunja Naka	The cart track to the north of Chawki No. 24 of the Namdha Beat.
6. Kalai Naka	The footpath to the south of Chawki No. 29 of the Namdha Beat.

Pakistan Frontier

1. Mavsari Naka	via Mavsari Naka.
2. Assara Naka	via Assara Naka.
3. Suigam Naka	via Suigam Naka.
4. Jajham Naka	via Jajham Naka.
5. Gokhantar Naka	via Gokhantar Naka.
6. Santalpur Naka	via Santalpur Naka.

INCOME-TAX

New Delhi, the 25th September 1950

S.R.O. 678.—In pursuance of sub-section (4) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Board of Revenue directs that the following further amendment shall be made in the Schedule appended to its Notification No. 82-Income-tax, dated the 9th November, 1946, namely:

In the Schedule appended to the said Notification, for the Ranges Income-tax Circles and wards under the sub-head 'VII—Delhi, Ajmer, Rajasthan and Madhya Bharat', the following Ranges, Income-tax Circles and Wards shall be substituted, namely:—

Delhi 'A'

1. All Contractors Circles, New Delhi.
2. All 'F' Wards, New Delhi.
3. All Salaries Circles, Delhi.

Delhi 'B'

1. All A, B, C, D and E Wards, Delhi.
2. Central Circle, Delhi.

Delhi 'C'

1. All Companies Circles, New Delhi.
2. All G Wards, Delhi.
3. H. Ward, Delhi.
4. Ajmer.
5. Beawar.
6. Jaipur.
7. Jodhpur.
8. Kotah.
9. Bharatpur.
10. Udaipur.
11. Bikaner.
12. Gwalior.
13. Ujjain.
14. Indore.

[No. 117.]

New Delhi, the 30th September 1950

S.R.O. 679.—In exercise of the powers conferred by sub-section 59 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Board of Revenue directs that the following further amendments shall be made in the Indian Income-tax Rules, 1922, the same having been published as required by sub-section (4) of the said section, namely:—

For the existing form of return of total income and total world income for individuals, Hindu Undivided families, companies, local authorities, firms and other association of persons sub-sections (1) or (2) of section 22 of the Indian

Income-tax Act, 1922 set forth in sub-rule (1) of rule 19 of the said Rules, the following form shall be substituted, namely:—

Form of return of total income and total world income for individuals, Hindu Undivided families, companies, local authorities, firms and other Associations of persons under sub-section (1) or (2) of Section 22 of the Indian Income-tax Act 1922—See note 1.

INCOMETAX YEAR 19 -19

Name.....
 *Status.....
 Address.....

PART I

Statement of total income and total world income during the previous year ended.....see note 4.

Sources of income	Amount of income, profits or gains	Tax already charged or deducted at source. (See note 7)
1	2	3
SECTION A.—INCOME WHICH ACCRUED, AROSE OR WAS RECEIVED OR IS DEEMED TO HAVE ACCRUED, ARISEN OR BEEN RECEIVED IN THE TERRITORY OF INDIA EXCLUDING INCOME ACCRUING OR ARISING IN THE MERGED TERRITORIES AND IN THE STATES OF HYDERABAD, JAMMU AND KASHMIR, MADHYA BHARAT, MYSORE, PATIALA AND EAST PUNJAB STATES UNION, RAJASTHAN, SAURASHTRA AND TRAVANCORE-COCHIN. [See note 2 (a)].		
1. Salaries.—(The value of rent-free quarters and contributions by your employer to a recognised Provident Fund with interest on your and your employer's contributions and on accumulations thereof should be shown separately). (See note 8).		
2. Interest on Securities— See note 9		
Interest from which tax has been deducted		
Interest which is tax free		
3. Property.—See note 10		
Total amount as detailed in Part VI of this Return		
4. Business Profession or Vocation.—See note 11		
(a) Profits and gains as detailed in Part IV of this Return.		
(b) Share of profits in a registered firm		
(c) Share of profits in an unregistered firm Or Association of persons.		

* Please state here whether the assessee is individual, Hindu Undivided Family, firm Company, Local Authority or an Association of persons.

Sources of income 1	Amount of income, profits, or gains 2	Tax already charged or deducted at source (See note 7) 3
5. Other Sources.— Dividends from companies (gross amount). See note 12 Interest on Mortgages, Loans, Fixed Deposits, Current Accounts etc. Ground Rents Sources other than those mentioned above (give details) See note 13 and 14.		
TOTAL OF SECTION A		
SECTION B.—INCOME NOT INCLUDED IN SECTION A WHICH ACCRUED OR AROSE OUTSIDE THE TERRITORY OF INDIA OTHER THAN JAMMU AND KASHMIR AND WAS BROUGHT INTO THE SAID TERRITORY OR WHICH ACCRUED OR AROSE IN ANY MERGED TERRITORY OR A PART B STATE AND WAS BROUGHT INTO THE TAXABLE TERRITORIES OTHER THAN THE MERGED TERRITORY OR THE STATE CONCERNED. [See note 2 (b)]. (Persons not resident in the territory of India other than the Jammu and Kashmir State should write not applicable). 1. Out of income which accrued or arose during such previous year (give details):— (a) In any merged territory or in any of the States referred to in the head note to this Section. (b) Elsewhere 2. Out of income which accrued or arose prior to such previous year but after 1st April, 1933 (give details) excluding such part of it as has suffered tax under the Act. 3. Out of income accruing or arising in a merged territory or in any of the States referred to above which has been included as part of the total income in any preceding assessment but not actually charged to tax (not to be included in the total of sections A, B, C, D and E).		
TOTAL OF SECTION B		
SECTION C.—CAPITAL GAINS ON SALE, EXCHANGE OR TRANSFER OF CAPITAL ASSETS—[See note 2 (c)]. THIS SECTION NEED BE FILLED IN ONLY IF THE RETURN IS FOR A PREVIOUS YEAR WHICH INCLUDES WHOLLY OR PARTLY ANY PERIOD FALLING BETWEEN THE FIRST DAY OF APRIL 1946 AND THE 31st DAY OF MARCH 1948 (BOTH DAYS INCLUSIVE).		

Sources of income 1	Amount of income, profits or gains 2	Tax already charged or deducted at source. (See note 7) 3
<p>(a) Income which accrued or arose or was received or deemed to have accrued or arisen or been received in the 'taxable territories'—(applicable to all persons).</p> <p>(b) Income which accrued or arose outside the 'taxable territories' including an Indian State. (Applicable to persons resident and ordinarily resident only. In the case of non-residents foreign capital gains are not included in total World income).</p> <p>(This income should be shown after deducting Rs. 4,500).</p> <p>(c) Income which accrued or arose outside the 'taxable territories' after the 31st March 1946 and before the last day of April 1948 and is brought into the taxable territories in the previous year.</p> <p>(Applicable to persons resident but not ordinarily resident).</p>		
TOTAL OF SECTION C		
SECTION D.—INCOME NOT INCLUDED IN SECTION A OR B WHICH ACCRUED OR AROSE IN ANYONE OF THE MERGED TERRITORIES DURING THE PREVIOUS YEAR. [See note 2 (d)].		
1. Salaries.—(The value of rent-free quarter and contributions by your employer to a recognised Provident Fund with interest on your and your employer's contributions and on accumulations thereof should be shown separately). See note 8.		
2. Interest on Securities (See note 9) Interest from which tax has been deducted Interest which is tax free		
3. Property—(See note 10) Total amount as detailed separately in Part VI of this Return.		
4. Business Profession or Vocation. (See note 11) (a) Profits and gains as detailed in Part IV of this Return. (b) Share of profits in a registered firm (c) Share of profits in an unregistered firm. Or association of persons.		
5. Other Sources Dividends from companies (gross amount) see note 12 Interest on Mortgages, loans, Fixed Deposits, Current Accounts etc. Ground Rents Sources other than those mentioned above (give details) (See note 13 and 14).		
TOTAL OF SECTION D		

<p style="text-align: center;">Sources of income</p> <p style="text-align: center;">1</p>	<p style="text-align: center;">Amount of income, profits or gains</p> <p style="text-align: center;">2</p>	<p style="text-align: center;">Tax already charged or deducted at source (See note 7)</p> <p style="text-align: center;">3</p>
<p>SECTION E.—INCOME NOT INCLUDED IN SECTION A OR B WHICH ACCRUED OR AROSE IN THE STATES OF HYDERABAD, MYSORE, MADHYA BHARAT, PATIALA AND EAST PUNJAB STATES UNION, RAJASTHAN, SAURASHTRA AND TRAVANCORE-COCHIN.—[See note 2 (e)].</p> <p>1. Salaries. —(The value of rent-free quarters and contributions by your employer to a recognised Provident Fund with interest on your and your employer's contribution and on accumulations thereof should be shown separately). (See note 8).</p> <p>2. Interest on Securities.—(See note 8)</p> <p>Interest from which tax has been deducted</p> <p>Interest which is tax free</p> <p>3. Property. (See note 10)</p> <p>Total amount as detailed separately in Part VI of this Return).</p> <p>4. Business Profession or Vocation (See note 11)</p> <p>(a) Profits and gains as detailed in Part IV of this Return</p> <p>(b) Share of profits in a registered firm</p> <p>(c) Share of profits in an unregistered firm or association of persons.</p> <p>5. Other Sources</p> <p>Dividends from companies (gross amount) See note 12</p> <p>Interest on Mortgages, Loans, Fixed Deposits, Current Accounts etc.</p> <p>Ground— Rents</p> <p>Sources other than those mentioned above (give details)</p> <p>(See notes 13 and 14.)</p> <p style="text-align: center;">TOTAL OF SECTION E</p> <p style="text-align: center;">TOTAL OF SECTIONS A, B, C, D and E being total income</p>		
<p>SECTION F.—INCOME NOT INCLUDED IN SECTION A OR B WHICH ACCRUED OR AROSE OUTSIDE THE TERRITORY OF INDIA OR IN THE STATE OF JAMMU AND KASHMIR DURING THE PREVIOUS YEAR.—</p> <p style="text-align: center;">[See note 2 (f)]</p> <p>(a) Non-resident persons should show the full income in column 2.</p> <p>(b) Persons resident and ordinarily resident in the territory of India excluding the State of Jammu and Kashmir should show in column 2 their income after deducting Rs. 4,500. (See note 6.)</p> <p>(c) Persons resident but not ordinarily resident should show their income only from a business controlled in India after deducting Rs. 4,500. (See note 6)</p> <p style="text-align: center;">TOTAL OF SECTION F.</p> <p>Total of Sections A, B, C, D, E & F being the total income or the total World Income.</p>		

	Particulars of items	Amount Rs.
*SECTION G.—IN THIS SECTION SHOULD BE SHOWN ANY INCOME, PROFITS OR GAINS WHICH ARE NOT INCLUDED IN SECTIONS A, B, C, D, E & F BUT WHICH THE ASSESSEE CLAIMS TO BE NOT TAXABLE FOR ANY REASON SUCH AS—		
<p>that the receipt is of a casual nature not arising from any business, profession, vocation or occupation, or that it is exempt under any other provision of the Indian Income-tax Act, or</p> <p>that it is not accounted for in the books of account due to non-adjustment of accounts; or for any other reason.</p> <p>(See note 2 (g))</p> <p style="text-align: right;">TOTAL OF SECTION G</p>	1	
	2	
	3	
	4	
	5	
	6	
	7	
	8	

PART II

Statement of sums included in total income in respect of which income-tax and/or Super-tax is not payable.

	Rs.
1. Earned income allowance under Section 15A (see note 3)	
2. Sums deducted from salary payable by the Government and to which the proviso to sub-section (1) of section 7 of the Act applies.	
3. Sums paid to effect an insurance on the life of the assessee or on the life of his wife, or her husband or in respect of a contract for a deferred annuity; or, in the case of a Hindu Undivided Family, to effect an insurance on the life of any male member or his wife. (The original receipt or Certificate from the insurance Company must be attached)	
4. Contributions to (a) any provident fund to which the Provident Funds Act, 1925, applies (b) a recognised provident fund or (c) an approved superannuation fund, and (d) interest on contributions to a recognised provident fund and accumulations thereof which is exempt from income-tax.	
5. Share in the income of an unregistered firm or an association of persons where the tax has already been paid or is payable on the income by the firm or association (give details).	
6. Interest on tax free securities.	
7. Income accruing or arising in the State of Jammu & Kashmir which is exempt unless brought into the territory of India other than the said State.	
8. Income from new Industrial undertakings exempt under section 15-C of the Indian Income-tax Act.	
9. Donations to charitable institutions and Funds. (See note 17).	
10. Other items, if any.	
TOTAL	

PART III*Particulars required under Sub-section (5) of Section 22 of the Income-tax Act, 1922*

(a) To be completed in the case of all persons engaged in a business, profession or vocation. In the case of a firm this section should be completed on the firm's return and not on the individual partner's returns.

Name in which the business, profession or vocation carried on, or, in the case of a firm the firm's name.

Principal place of the business, profession or vocation.

Location and style of each branch.

1.

2.

3.

(b) To be completed in the case of firms only.

Name of each partner	Address	Extent of share including interest on capital, salary, commission or other remuneration, if any (Give details)

(c) To be completed in cases where the assessee is a partner in a firm or firms.

Name and address of the firm	Name of each partner including the assessee	Address of each partner	Share of each partner including interest on capital salary, commission or other remuneration, if any (Give details)

PART IV*Particulars of income from Business, Profession or Vocation*

(1) In the case of a firm this part is to be completed in the firm's Return and not in the partner's individual returns.

(2) If the accounts are kept on the merchantile accountancy or book profit system a copy of the Manufacturing accounts or Trading Accounts the Profits and Loss Account and Balance Sheet or trial balances must be attached to this return.

If the Accounts are kept on any other system, the name or description of the system is to be stated and a copy of any statement which corresponds to the Profit and Loss Account and Balance Sheet in the mercantile accountancy system must be attached to this return. In the case of a Company a copy of the Auditor's Report and certificate must also be attached. In the case of assesseees other than company if the accounts are audited, a statement of audited accounts should accompany the return but if the accounts are not audited, a statement showing how profits have been computed from the books of account maintained for the business should accompany the return.

Profit or loss as per Profit and Loss Account (Or statement corresponding to the Profit and Loss Account) for the year ended 19 .	Rs.	Rs.
<i>Add—</i> (Deduct if the above figure is a loss). Any profits or gains not included in arriving at the above figure of profit.		
Reserve for Bad Debts		
Sums carried to reserve for provident or other funds .		
Interest credited to reserves or other funds		
Expenditure of the nature of charity or presents . .		
Expenditure of the nature of capital		
Income-tax or Super-tax		
Drawings of proprietor or partners		
Salaries and commission paid or credited to the proprietor or partners— <i>See note 18 (a).</i>		
Interest allowed to proprietor or partners on capital or loan accounts— <i>See note 18 (a).</i>		
Rental value of the property owned and occupied . .		
Cost of additions to or alterations, extensions or improvements to any of the assets of the business.		
Losses sustained in former years and charged in arriving at the figure of profit (or loss) shown above.		
Depreciation of any of the assets of the business. . .		
Private or personal expenses		
Any other expenditure not incurred wholly and exclusively for the purpose of the business, profession or vocation. (Give details).		
Any other expenditure which is not allowable under the provisions of Section 10 of the Income-tax Act, 1922— <i>See note 18 (b).</i> (Give details).		
<i>Deduct—</i> Any profit or gains, capital sums or other items credited in arriving at the above figure of profit which are not taxable or upon which tax has already been paid. (Give details).		
Interest on security tax free		
Depreciation allowable as shown in Part V of this Return— <i>See note 18 (d), (e), (f) and (g).</i>		

Scientific Research Expenditure (if not charged in arriving at the above figure of profit).	₹ Rs.	Rs.
(i) Any expenditure (not in the nature of capital expenditure) laid out or expended on scientific research related to the business— <i>See</i> note 18 (c). (Give details).		
(ii) Any sum paid to an approved scientific research association or an approved university college or other institution for such scientific research— <i>See</i> note 18 (c). (Give details).		
(iii) Any expenditure of a capital nature on scientific research related to the business admissible under Section 10 (2) (xiv) of the Act— <i>See</i> note 18 (c). (Give details).		
Any other allowable expense which has not been charged in arriving at the above figure of profit. (Give details).		
Net profit (or loss— <i>See</i> note 11)—carried to Part I of this Return.		

N. B.—The above particulars should be given for each separate and distinct business, profession or vocation.

PART V DEPRECIATION

(See notes 18(d), 18(e), 18(f) and 18(g))

Statement of particulars prescribed under proviso (a) of Section 10(2) (vi) of the Income-tax Act, 1922, and of the amount of depreciation allowable

Description of buildings, machinery, plant or furniture	*Written down value as at the beginning of the accounting period [See note 15(d)]	†Capital expenditure during the year for additions, alterations, improvements and extensions	‡Date from which the additions, etc., referred to in Col. (3) are used for the purposes of the business, profession or vocation	If a plant or machinery has been sold or discarded during the year, show in this Column the *written down value as at the beginning of the accounting period and the value for which it is actually sold or its scrap value	Amount on which depreciation is now allowable	Prescribed rate per cent.	Description allowable	Remarks
1	2	3	4	5	6	7	8	9

- *Notes:—**(1) In the case of Ocean-going ships, particulars of "original cost" instead of those of the "written down value" should be furnished.
 (2) For the assessment year 1939-40, figures to be furnished are those of "Original cost" instead of those of "written down value".
 †(1) Capital expenditure on new machinery or plant or new buildings erected should be shown separately and in the remarks column against each such entry, it should be indicated that initial depreciation is claimed.
 (2) Show separately the depreciation allowable under Section A, D and E of this form.

PART VI—INCOME FROM PROPERTY

(See Form 10)

1	Serial No.	Name of village or town where the property is situated.	Name of street and number of property.	When the property is situated in a Municipality, the name of the Person in whose name the property stands the municipal registers.	Whether the property is occupied by the owner or let.	If you are a part owner of the property state the amount of your share and the names of the other part owners and their shares.	Annual Municipal valuation of the property.	Full annual rent payable by the tenant if the property is let.	Adjustment to arrive at annual letting value	Deductions from annual letting value to arrive at net annual value
2									Tenant's burdens (including rates) borne by owners. Give details.	Interest on a mortgage or charge, or any annual charge on the property or interest on capital borrowed for acquiring, constructing, repairing, renewing or reconstructing property.
3									Owner's burdens (including rates) borne by tenants. Give details.	Ground rent paid for the property.
4									Annual letting value after adjusting for Cols. 9 and 10.	Land Revenue paid for the property.
5									One-sixth of the annual letting value as in Col. 11.	Collection charges paid.
6									Premium paid to insure the property against damage or destruction.	Amount claimed on account of the property remaining vacant.
7										Period during which the property remained vacant.
8										Total of Columns 12 to 18.
9										Net annual value assessable after deducting Column 20 from Column 11.
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										

Total Income from property
Less—(i) Claim for irrecoverable rent (give details separately).
(ii) Income from property erected during the period 1st April 1946 to 31st March 1952 which is exempt for a period of two years from the date of completion.
Net Income from property carried to Part I of the Return.

NOTE.—Show separately the property chargeable under section A, D, & E of this form.

PART VII.

Particulars of Income from Capital Gains.

NOTE.—Separate statements should be attached showing in detail—

All capital assets owned by the assessee (including capital assets transferred to the wife or a minor child) as at the beginning of the previous year in three parts—

(a) Capital assets included in the Balance Sheet as at the close of the immediately preceding previous year. This statement should also show as regards depreciable assets the value against each item as included in the Balance Sheet and as regards non-depreciable assets the cost thereof.

(b) Capital assets consisting of home property included in Part VI of the Return with cost thereof against each item.

(c) Capital assets not included in statements under (a) and (b) with cost thereof against each item

(2) All capital assets acquired during the previous year with cost of acquisition against each item. This statement should also include capital assets used for the purposes of the business which are included in Part V of the return and on which depreciation is claimed.

(3) All capital assets sold during the year with sale price against each item. The total of the sale price should be taken to the appropriate column of the tabular statement under this Part.

Full value of the consideration for which the Centre sale, exchange or transfer of capital assets is made	Immovable property Rs.	Machinery and plant Rs.	Other ^r Rs.	Total Rs.
Deductions—				
1. Actual cost of the capital assets sold [See note 17A (iv)] Give details separately.				
2. Expenditure of a capital nature incurred and borne by the assessee in making any additions or alterations (Give details separately).				
3. Expenditure incurred solely in connection with the sale, exchange or transfer				
Less— Any option or other money received and retained by the assessee on any previous occasion				
Total of cost and other deductions admissible.				
Amount of capital gains.				
Deduct— Loss sustained in the previous year.				
Cost of any new capital asset purchased for the same purpose as the asset sold, exchanged or transferred was being put to. [To be filled in only when an election is made in the circumstances set out in Section 12B (4) of the Income-tax Act, 1922.]				
Net amount of capital gains carried to Part I of the Return				

I declare that to the best of my knowledge and belief the information given in the above statements in Parts I, II, III, IV, V, VI and VII of this Return is correct and complete, that the amounts of total income and total world income and other particulars shown are truly stated and relate to the year endedand that no other income accrued or arose or was received by *me/the firm// the family/the association/the company/the local authority, during the said year and that *I/the firm/the family/the association/the company/the local authority, had during the said year no other sources of income.

I further declare that *I/the firm/the family/the association/the company, was resident and ordinarily resident/resident but not ordinarily resident/not resident, in the taxable territories during the previous year for which the Return is made.

Date

Signature

†Status

*The alternatives which are not required in the declaration should be scored out.

†The declaration shall be signed—

- (a) in the case of an individual by the individual himself,
- (b) in the case of a Hindu Undivided Family by the Manager or Karta,
- (c) in the case of a company or local authority by the principal officer,
- (d) in the case of a firm by a partner; and ...
- (e) in the case of any other association by a member of the association.

THE SIGNATORY SHOULD SATISFY HIMSELF THAT THE RETURN IS CORRECT AND COMPLETE IN EVERY RESPECT BEFORE SIGNING THE VERIFICATION.

Notes for guidance in filling up Return Form No. I.T. 11

Assessees are advised to read these notes carefully before filling in their returns.

The expression "British India" used formerly in the Indian Income-tax Act hereafter referred to as the Act has now been substituted by the expression "taxable territories" which means—

(a) as respects any period before the 15th day of August 1947, the territories then referred to as British India but including Berar,

(b) as respects any period after the 14th day of August 1947, and before the 26th day of January 1950, the territories for the time being comprised in the Provinces of India but excluding the merged territory of Cooch-Bihar,

(c) as respects any period after the 25th day of January and before the first day of April 1950, the territories comprised in part 'A' States, but excluding the merged territory of Cooch-Bihar and the territories comprised in part 'O' States, but excluding the States of Manipur, Tripura and Vindya Pradesh,

(d) as respects any period after the 31st day of March 1950 and before the 13th day of April 1950 the territory of India excluding the state of Jammu and Kashmir and the Patiala and East Punjab States Union, and

(e) as respects any period after the 12th day of April 1950, the territory of India excluding the State of Jammu and Kashmir;

Provided that the taxable territories shall be deemed to include—

(a) the merged territories,—

(i) as respects any period after the 31st day of March 1949 for any of the purposes of this Act, and

(ii) as respects any period included in the previous year for the purposes of making any assessment for the year ending 31st day of March 1950 or for any subsequent year; and

(b) the whole of the territory of India excluding the State of Jammu and Kashmir,—

(i) as respects any period for the purposes of Section 4A & 4B,

(ii) as respects any period after the 31st day of March 1950 for any of the purposes of this Act, and

(iii) as respects any period included in the previous year for the purpose of making any assessment for the year ending on 31st day of March 1951 or for any subsequent year;

In these notes the expression "taxable territories" is used in the same sense as defined above.

1. On the publication of the notice referred to in section 22(1) of the Act, every person or association of persons whose total income exceeds the maximum amount not chargeable with income-tax is required to make a return of his total income and his total world income whether or not, he has been served with an individual notice under section 22(2) of the Act. For the maximum amount, which is not liable to income-tax in any year of assessment, reference should be made to the Finance Act enacted for that year.

Total income is the total income chargeable under the Act and total world income includes all income wherever accruing or arising except—

(i) income which is exempt under Section 4(3) of the Act, and

(ii) any capital gain which is not includible in the total income of an assessee.

2. (a) In Section A should be shown income accruing or arising or received or deemed to have accrued, arisen or been received in Part A States and Part C States other than the merged territories included in any one of the said States.

(b) In Section B should be shown income not included in Section A which accrued or arose outside the territory of India other than Jammu and Kashmir and was brought into the said territory, or which accrued or arose in any merged territory or a Part B State and was brought into the taxable territories other than the merged territory or the State concerned.

(c) Section C relates to capital gains and need only be filled in if the previous year includes any period falling within the 1st April 1948 to 31st March 1948 and there is any capital gain in that period.

(d) In Section D should be shown income accruing or arising in the merged territories and not included in Section A or B.

(e) In Section E should be shown income accruing or arising in Part B States excluding Jammu and Kashmir and not included in Section A or B.

(f) Section F is meant for showing income which accrued or arose outside the territory of India or in the State of Jammu and Kashmir.

(g) Section G has been provided for *your* protection. When any item is discovered which is legally taxable as your income, and you have not included it in your figure of total income or total world income, then, you will render yourself liable to penalty or prosecution under section 28 or 52 of the Act, *only* if you have failed to show it even in section G.

8. If the total income of an assessee who is an individual, Hindu Undivided Family, unregistered firm or other association of persons includes any earned income as defined in Section 2(6AA) of the Act, such portion of the earned income as is specified in the Annual Finance Act, is exempt from income-tax (but not super-tax) payable by the assessee. Supertax in these cases should be calculated at the rates and in the manner specified in the Annual Finance Act.

4. "Previous year" means for each separate source of income—

(a) the year ended on 31st March prior to the incometax year or at the option of the assessee, the year ended on the date (prior to the 31st March) to which his accounts have been made up, or

(b) the year prescribed by the Central Board of Revenue for any case or class of cases,

Certain conditions attached to the exercise of option referred to in (a) and certain further conditions govern the determination of 'previous year' in respect of a business, profession or vocation newly set up and these are shown in clause (11) of section 2 of the Act.

For each source of income for which the previous year does not and on the 31st March the last date of the previous year should be shown.

5. *Sources of income.*—The following income must be included in your return under the appropriate head:—

(a) So much of the income of your wife as arises directly or indirectly from—

(i) her membership in a firm of which you are a partner,

(ii) assets transferred directly or indirectly to her by you otherwise than for adequate consideration or in connection with an agreement to live apart.

(b) So much of the income of your minor child as arises from—

(i) his (or her) admission to the benefits of partnership in a firm of which you are a partner,

(ii) assets transferred directly to him (or her) by you otherwise than for adequate consideration unless she is a married daughter.

(c) So much of the income of any person or association of persons as arises from assets transferred by you to the person or association otherwise than for adequate consideration for the benefit of your wife or minor child or both.

(d) All income arising to any person by virtue of a settlement or disposition whether revocable or not and whether effected before or after the commencement of the Indian Income-tax (Amendment) Act, 1939, from assets which remain your property or by virtue of a revocable transfer of assets.

[Section 16 (1) of the Act contains definitions of "revocable" and "settlement or disposition", and sets out also certain exceptions.]

(e) Income from assets transferred to person not resident, or, if resident not ordinarily resident for the purpose of avoiding tax in the circumstances set out in Section 44D

(f) Income from securities, stocks or shares, which have been sold before the date of payment of interest or dividend and re-purchased subsequently in the circumstances set out in Section 44E and 44F.

6. An individual is "resident" in taxable "territories" if he—

- (i) is in 'taxable territories' in that year for a period amounting in all to one hundred and eighty-two days or more; or
- (ii) maintains or has maintained for him a dwelling place in 'taxable territories' for a period or periods amounting in all to one hundred and eighty-two days or more in that year and is in 'taxable territories' for any time in that year, or
- (iii) having within the four years preceding that year been in "taxable territories" for a period or periods amounting in all to three hundred and sixty-five days or more, is in "taxable territories" for any time in that year otherwise than on an occasional or casual visit; or
- (iv) is in "taxable territories" for any time in that year and the Income-tax Officer is satisfied that such individual having arrived in "taxable territories" during the year is likely to remain in "taxable territories" for not less than three years from the date of his arrival.

A Hindu Undivided Family, firm or other association of persons is resident in "taxable territories" unless the control and management of its affairs is situated wholly without "taxable territories" and

A company is resident in the 'taxable territories' in any year

(a) If the control management of its affair is situated wholly in 'taxable territories' in that year, or

(b) If the income arising in 'taxable territories' in that year, exceeds its income arising without the 'taxable territories' in that year, account not being taken in either case of income chargeable under the head "Capital gains".

An individual is ordinarily resident in 'taxable territories' if he has been resident as defined above in nine out of ten years preceding that year and has been in "taxable territories" for periods amounting in all to more than two years during the seven years preceding that year.

A Hindu Undivided Family is deemed to be ordinarily resident in 'taxable territories', if its manager is resident in "taxable territories".

A company, firm or other association of persons is "ordinarily resident" in "taxable territories" if it is resident in "taxable territories".

7. *Tax already charged or deducted at source* - In this column enter separately the tax paid to any one of the States, if any. Super-tax deducted at source should also be shown separately (Unless in the case of a salaried person, the assessee is unaware of the allocation between income-tax and super-tax). In the case of a dividend from a company the tax to be entered is the tax appropriate to that part of the dividend which has borne income-tax and should be calculated at the rate in force for the year in which the dividend was paid and in the State concerned. Where this figure of tax is not known, it should be estimated and the word 'estimated' written below the figures along with the name of the State concerned, if any. The correct figure will then be computed in the Income-tax Office. If any tax deducted at source is in excess of the amount on which you are chargeable the excess will be deducted

from any other tax payable by you provided that certificates of tax deducted, are attached to the return.

8. "Salaries" includes wages, pensions, annuities, gratuities, fees, commission allowances, perquisites, value of rent free quarters and profits received in lieu of or in addition to salary or wages. The full amount should be entered and not net amount after deducting income-tax, your provident fund contribution etc.

Income chargeable under this head is the amount of salary actually received or the amount due whether paid or not. An advance of salary is to be treated as salary due on the date on which the advance is received.

If by the conditions of your employment you are required to spend any sum out of your remuneration wholly, necessarily and exclusively in the performance of your duties, you may claim a deduction for such a sum and should give particulars. Travelling expenses from your residence to your place of employment are not allowable.

A payment received by you as an employee from your employer or former employer or from a provident or other fund is taxable to the extent to which it does not consist of the return of your own contributions or the interest thereon. Payments made solely as compensation for loss of employment and certain payments from provident funds to which the Provident Funds Act of 1925 applies, from a recognised provident fund or from an approved super-annuation fund are exempted.

9. "Interest on securities" means interest on promissory notes or bonds issued by the Government of India or any State Government or the interest on debentures or other securities issued by or on behalf of a local authority or company. The gross amount before deduction of Income-tax should be entered.

Entries under this head should be accompanied by the certificate issued by the person paying the interest under Section 18(9) of the Act.

Deductions are allowable in respect of—

- (a) commission charged by a banker for collecting the interest,
- (b) interest payable on money borrowed for the purpose of investment in the securities except certain interest payable to persons abroad from which tax has not been deducted (see Section 8 of the Act for details). Full particulars (in a separate statement if necessary) should be given of any deduction claimed.

10. *Property*.—The tax is payable under this head in respect of *bona fide* annual value of all the buildings or lands appurtenant thereto of which you are the owner other than such portions of such buildings and lands as you occupy for the purposes of your business, profession or vocation the profits of which are assessable to tax. In arriving at the *bona fide* annual value, add to the full rent payable by the tenant to the owner such rates and taxes paid by him as are leviable on property and are to be borne by the owner and deduct such taxes for services as are payable by the tenant but for convenience are borne by the owner.

Income from a building, the erection of which is begun and completed between the 1st day of April, 1946 and 31st March, 1952, both days inclusive, is exempt from income-tax for a period of two years from the date of completion of the building.

11. *Business, profession or vocation*.—For the purpose of completing items 4 (b) and 4(c) of Part I, the share of a partner is to be determined as follows:

- (i) The share is the share to which he was actually entitled during the previous year and not the share to which he was entitled on the date on which the assessment is to be made.

- (ii) It includes all interest (whether on loan or capital account and whether actually paid or not) and all salary, commission or other remuneration paid, payable or credited to him.

Losses are to be computed in like manner as profits and the balance of any loss made in the previous year which cannot be set off wholly against other income for the same year can be carried forward and set off against the profits of the same business, profession or vocation of the following year.

Local authorities.—The income of local authorities which is chargeable to income-tax is the profits and gains from a trade or business carried on by those authorities other than income arising from the supply of a commodity or service within its own jurisdictional area.

12. *Dividends from companies.*—The gross amount should be entered after adding to the net sum received income-tax computed as explained in note 7 above. Such portion of the dividend as is attributable to income exempt in the hands of the company such as agriculture income, is taxable in the hands of the share-holder as it is not agricultural income in his hands.

13. Income from agriculture from land not paying land revenue or local rates to an authority in "taxable territories" and all agricultural income arising outside the "taxable territories" should be included under this head if received in "taxable territories". Income from agricultural lands even if paying land revenue or local rates is assessable and should be shown if the lands in question are not used for agricultural purposes.

14. Remittances received by a wife resident in "taxable territories" from her non-resident husband are deemed to be income accruing in "taxable territories" and must be included in her return if they are not paid out of income included in her husband's total income.

15. *Non-residents.*—Income-tax including super-tax is payable on all incomes accruing or arising or deemed to accrue or arise in "taxable territories" during the previous year and on all incomes received or deemed to be received in 'taxable territories' during that year. If he is a British subject or a citizen of India income-tax is computed by reference to the average of the rates appropriate to his total world income. The income of other non-resident persons is chargeable at the full company rate. In the case of all non-resident persons super-tax is chargeable at the average rates appropriate to the total world income. Foreign capital gains are not included in the total world income of non-resident persons.

16. A dividend paid by an Indian Company without "taxable territories" is deemed to be income accruing and arising in 'taxable territories' to the extent to which it has been paid out of profits subjected to income-tax in 'taxable territories'.

17. Under Section 15B of the Act the tax is not payable by an assessee in respect of any sums paid by him after 1st April 1948 as donations to any institution or fund which is established in the 'taxable territories' for a charitable purpose and is approved by the Central Government provided—

- (i) the total amount of donation paid in any year is not less than Rs. 250;
- (ii) aggregate of any sums exempted does not exceed 1/20th in the case of a company and 1/10th in any other case of the total income as reduced by any portion thereof exempt from tax.
- (iii) the amount of donation exempted does not, in any case, exceed Rs. 2½ lakhs.

This exemption will be admissible both in respect of income-tax and super-tax except in the case of a company which is not exempt from super-tax on the amount of donations paid by it. The relief in tax on account of exemption of

these donations shall not, in any case, exceed half the amount in respect of which exemption is allowed.

"Charitable purposes" as defined in the Act includes relief of the poor, education, medical relief and the advancement of any object of general public utility. A list of the institutions and funds approved by the Central Government has been published in the Gazette of India.

It may however be added that any sum paid during the previous year as donation to the fund known as the Gandhi National Memorial Fund is exempt from tax in full and not to the extent specified above.

18. Under section 15C the income of all new industrial undertakings which satisfy the conditions laid down in sub-section (2) would be exempt up to 6 per cent. per annum on the capital employed. The concession applies to all new undertakings except any particular industrial undertakings which the Central Government may by notification exclude from the concession.

It should be noted that—

- (1) the profits in excess of 6 per cent on the capital employed are taxable;
- (2) the profits exempt are to be included for purposes of determining the rate at which tax is payable on profits not exempt.
- (3) the dividends paid out of the exempt profits are exempt in the hands of the shareholders proportionately;
- (4) the exempt income is to be taken into account in determining the applicability of section 29A in the case of any company.

19. Part IV—(a) In computing the profits or gains of a partnership all sums paid or credited to a partner must be disallowed. These sums will be taken into account in allocating the gross income of the business between the partners to ascertain the individual share of each partner. All sums of interest, salary or commission will, thus, be included in the partner's share of the firm's income and the partner will not be assessed again on that interest, salary or commission as such.

(b) Attention is particularly drawn to the provisions of Sec. 10 (2) (iii) and Sec. 10 (4) (a) of the Act which prohibits the deduction of any payment of interest chargeable under the Act which is payable without the "taxable territories" except interest on which tax has been paid or from which tax has been deducted or in respect of which there is an agent who may be assessed under Sec 43 or any payment chargeable under the head "salaries" if it is payable without the "taxable territories" and tax has not been deducted. An exception is made in the case of interest on loan issued for public subscription before 1st April 1938.

(c) Under Sec. 10 (2) (xii), (xiii) and (xiv) of the Act, revenue expenditure incurred by the assessee on scientific research related to a business or to the class of business carried on and sums paid to research associations or institutions will be allowed in the assessment of the profits of the year in which the expenses were incurred. Capital expenditure on scientific research will be allowed in five consecutive equal instalments and allowance will be given also in respect of such expenditure incurred not more than three years before the commencement of the business. Any expenditure on scientific research incurred in the previous year for the assessment year 1945-46 is admissible as a deduction in the assessment year 1946-47 but not in any subsequent year of assessment.

(d) Depreciation.—In the case of assets other than ships, depreciation allowance is to be calculated at prescribed rates on the basis of "written down value". The "written down value" is to be computed in accordance with the provisions of sub-section (5) of Section 10. In the case of ships, the allowance is to be calculated on the basis of original cost.

(e) Under Section 10 (2) (vi) of the Act, special initial depreciation will be admissible in respect of new buildings, plant and machinery. In the case of buildings, the rate is 10 per cent of the cost except in the case of buildings erected in the period 1st April 1946 and 31st March 1952 for which it is 15 per cent. In the case of plant and machinery the rate is 20 per cent. The allowance will not be deducted in computing the "written down value"

(f) Under Section 10 (2) (vi) (a) double the normal depreciation allowance is admissible in respect of buildings newly erected or machinery or plant being new which has been installed after the 31st day of March 1948. This double depreciation is admissible for five assessment years 1949-50, 1950-51, 1951-52, 1952-53, and 1953-54.

(g) Under rule 8 of the Indian Income-tax Rules as amended in August 1949 an extra allowance upto maximum of 50 per cent. of the normal allowance will be allowed where a concern claims such allowance on account of double shift working. An extra allowance upto a maximum of 100 per cent. of the normal allowance instead of 50 per cent. will be allowed where a concern proves that there has been triple shift working. The calculations of the extra allowance for double shift and treble shift are to be made separately proportionate to the number of days during which there was only double shift working and during which there was triple shift working. For further details a reference may be made to rule 8 referred to above.

20. General directions:

(a) The form must be filled in and signed in ink. Losses may be shown in red ink.

(b) Figures only are to be inserted in columns (2) and (3) of Part I and should not be modified by words such as "about" "approximately" except as stated in note 7. The word "nil" must be entered in column (2) in Part I against each source from which you did not derive any income.

(c) If you spoil this form, ask your Income-tax Officer for another. Erasures should not be made. You should sign your own name in full against any alteration.

Form of return of particulars to be furnished under section 38 of the Indian Income-tax Act, 1922 (See paragraph 5 of notice)

(a) To be filled up in the case of firms only. If this information is already given in Part III of the Return under Section 22 of the Indian Income-tax Act, 1922, write "See Part III" in this section.

Firm's Name.

Address.

Names of partners	Address

Date

Representative's Signature.

Designation

(b) To be filled up in the case of Hindu Undivided Families only.

Name of family.....

Address.....

Serial No.	Names of adult male members of family	Address
1	(Manager or Karta)	
2		
3		
4		
5		
6		

Representative's Signature.....

Date.....

Designation.....

(c) To be filled up by Trustees, Guardians or Agents only.

Names and addresses of persons for whom the necessary is the trustee, guardian or agent		Whether trustee, guardian or agent
Name	Address	

Signature

Date.....

Designation.....

Address.....

(d) Statement of the names and addresses of all persons to whom assessee has paid in the previous year rent, interest, commission, royalty or brokerage or any annuity (not being an annuity taxable under the head "Salaries") amounting to more than four hundred rupees and particulars of all such payments.

Serial No.	Name and address of the person to whom the payment was made	Nature of payment	Amount paid	Date of payment	Whether paid in cash or by book adjustment
1					
2					
3					

Signature.....

Date.....

Address.....

(e) (To be filled in by any dealers broker or agent or any person concerned in the management of stock or commodity exchange).

Statement of the names and addresses of all persons to whom the assessee has paid in the previous year.

- (1) any sum or aggregate sums in excess of two thousand rupees where the payment represents "differences" paid in settlement of contracts without actual delivery of stocks or commodities ; and
- (2) any sum or aggregate sums in excess of ten thousand rupees where the payment represents sale price in connection with the sale, exchange, or transfer of capital assets or on whose behalf or from whom the assessee has received any such sum and particulars of all such payments and receipts.

(The question whether any payment or receipts relate to " capital assets" is matter to be decided by the Income-tax Officer. The persons required to make the statement should treat all payments and receipts as pertaining to capital assets.

(Separate statements should be made for payments and receipts)

Serial No.	Name and address of the person to whom the payment was made or on whose behalf or from whom the payment was received	Particulars of the transaction in connection with which the payment was made or received	Amount paid or received	Date of payment or receipt	Whether paid or received in cash or by book adjustment
1					
2					
3					
4					

Signature.....

Date.....

Address.....

MINISTRY OF COMMERCE

IMPORT TRADE CONTROL

New Delhi, the 21st September 1950

S.R.O. 680.—In exercise of the powers conferred by sub-section (1) of Section 3 of the Imports and Exports (Control) Act, 1947 (XVIII of 1947) the Central Government is pleased to direct that the following further amendments shall be made in the Notification of the Government of India in the late Department of Commerce No. 28-ITC/43, dated the 1st July, 1943 as republished with the Ministry of Commerce Notification No. 14-ITC/48, dated the 20th November, 1948, namely:—

In Parts IV & V of the Schedule annexed to the said Notification, the following entries shall be made after the existing entries against S. No. 288 of Part IV and 76 of Part V, namely:—

“excluding sewing machines and parts thereof which are worked by power and require for their operation not less than one quarter horse power.”

[No. 37-I.T.C./50.]

New Delhi, the 25th September 1950

S.R.O. 681.—In exercise of the powers conferred by sub-section (1) of Section 3 of the Imports and Exports (Control) Act, 1947 (XVIII of 1947), the Central Government is pleased to direct that the following amendments shall be made in the notification of the Government of India in the late Department of Commerce No. 28-ITC/43, dated the 1st July, 1943 as republished with the Ministry of Commerce Notification No. 14-ITC/48, dated the 20th November, 1948, namely:—

In Part IV of the Schedule annexed to the said Notification—

(a) for the entry against S. No. 187, the following entry shall be substituted, namely:—

“187 Woollen fabrics, not otherwise specified, including shawl cloth, containing more than 90 per cent. of wool, excluding felt and fabrics made of shoddy and waste wool, and the fabrics specified in S. No. 186 of this Part of this Schedule” 48(2)

(b) for the entry against S. No. 205, the following entry shall be substituted, namely:—

“205 Woollen carpets, floor rugs, ruffle cloth, shawls and lohis.” 49(4).

[No. 38-I.T.C./50.]

R. J. PRINGLE, Joint Secy.

MINISTRY OF INDUSTRY AND SUPPLY

New Delhi, the 22nd September 1950

S.R.O. 682.—In exercise of the powers conferred by sub-clause (a) of clause 2 of the Iron and Steel (Control of Production and Distribution) Order, 1941, the Central Government is pleased to direct that the following amendment shall be made in the Notification of the Government of India in the Ministry of Industry and Supply, No. 1(1)-4(41), dated the 7th September 1950, namely:—

Paragraph 2 of the said Notification shall be omitted and the existing paragraph 3 renumbered as paragraph 2.

[No. I(1)-4(41).]

N. R. REDDY, Under Secy.

(COFFEE CONTROL)

New Delhi, the 20th September 1950

S. R. O 683—The following statement of accounts of the Indian Coffee Board for the period from 1st July 1948 to 30th June 1949 is published in the *Gazette of India* in accordance with sub-rule (3) of rule 20 of the Coffee Market Expansion Rules 1940:—

INDIAN COFFEE BOARD

Abstract statement of Receipts and Expenditure for the period from 1st July 1948 to 30th June 1949 General Fund (including General Fund No. 1 Account, General Fund (Research) and General Fund (Propaganda).]

INCOME		EXPENDITURE
<i>Opening Balances :</i>	R ^s . A. P.	Administration of the Board 41,526 8 9
General Fund No. 1 Account [In-cluding General Fund (Research)] R ^a . 31164-9-0)	19,51,412 1 3	Measures taken for promoting the cultivation and manufacture of Indian Coffee.
General Fund (Propaganda) 7,30,091 1 2	26,81,503 2 5	Measures taken for promoting the sale and increasing the consumption in India and elsewhere of Indian Coffee.
Moneys received under Section 11 of the Act.	13,144 4 0	
Moneys received under Section 12 of the Act.	3,00,000 0 0	Measures taken for promoting Agri-cultural and Technological Research in the interest of Coffee Industry in India.
Fees realised on account of Licenses,		2,95,432 5 4
Miscellaneous Receipts :—		Miscellaneous :
General Fund No. 1 Account.	65,839 7 3	Closing Balances :
General Fund (Research)	97,355 10 11	General Fund No. 1 Account 15,52,065 3 7
General Fund (Propaganda) 767 8 6	1,63,962 10 8	General Fund (Research) 1,33,087 14 7
Interest on Investments.	44,360 8 4	General Fund (Propaganda) 6,34,129 8 6
	R ^a . 32,02,970 9 5	23,19,282 10 8
		R ^a . 32,02,970 9 5

Bangalore, 20th June 1950.

M P. APPU MANNON, Secretary, Indian Coffee Board.

We have verified the above statement of account of the Indian Coffee Board (General Fund) for the period from 1st July 1948 to 30th June 1949 with the books and vouchers of the Board.

We report that we have obtained all the information and explanations we have required and certify that the above statement is a correct abstract of the figures appearing in the books of the Board.

FRASER & ROSS,
Chartered Accountants.
[No. 11(2)-I(8)/50.]

K. P. SIRCAR Under Secy.

New Delhi, the 30th September 1950

S.R.O. 684.—In exercise of the powers conferred by section 3 of the Essential Supplies (Temporary Powers) Act, 1946 (XXIV of 1946), the Central Government is pleased to cancel with effect from the 1st October 1950, the notification of the Government of India, in the late Department of Industries and Supplies No. 300-PA(8)/48 published in the *Gazette of India Extraordinary*, dated the 28th September, 1948.

[No. I(7)-48(50)/50.]
PREM CHAND Dy. Secy.

MINISTRY OF AGRICULTURE

CORRIGENDUM

New Delhi, the 20th September 1950

S.R.O. 685.—In the Government of India, Ministry of Agriculture Notification No. F. 5-7/50-Comm., dated the 28th August 1950, for the words "Indian Cooperative Bank Ltd." read "Indian Cooperative Union".

[No. F. 5-7/50-Comm.]

New Delhi, the 20th September 1950

S.R.O. 686.—In exercise of the powers conferred by Section 4(4) (ii) of the Indian Lac Cess Act, 1930 (XXIV of 1930), the Central Government is pleased to re-appoint the following persons as members of the Governing Body of the Indian Lac Cess Committee with effect from the 1st October, 1950:—

1. Dr. R. W. Aldis of Messrs. Angelo Brothers Ltd., Cossipore, Calcutta, nominated by the Bengal Chamber of Commerce, to represent the Shellac Manufacturing Industry.
2. Shri T. C. Mukherji of Messrs. D. Mukherjee & Co, Calcutta, nominated by the Calcutta Shellac Brokers' Association, to represent Shellac Manufacturing Industry.

[No. F. 4-25/50-Comm.]

S.R.O. 687.—In exercise of the powers conferred by Section 4(4) (v) of the Indian Lac Cess Act, 1930 (XXIV of 1930), the Central Government is pleased to re-appoint Shri Sheosaran Lal Jayaswal, P.O. Daltonganj, District

Palamau, as a member of the Governing Body of the Indian Lac Cess Committee to represent the cultivators of lac in Bihar with effect from the 1st October, 1950.

[No. F. 4-25/50-Com.]

S.R.O. 688.—The following draft of an amendment to the Indian Oilseeds Committee Rules, 1947 which it is proposed to make in exercise of powers conferred by section 17 of the Indian Central Oilseeds Committee Act, 1946 (IX of 1946), is published as required by the said section for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 15th of October, 1950. Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft Amendment

In Clause (b) of the proviso [(b)] to rule 4 of the said Rules for the words "the Central Legislature" and "Legislature" the word "Parliament" shall be substituted.

[No. F. 5-58/50-Com.]

New Delhi, the 21st September 1950

S.R.O. 689.—In exercise of the powers conferred by Section 4(5) (ix) of the Indian Lac Cess Act, 1930 (XXIV of 1930), the Central Government are pleased to nominate Shri Ram Piarey Tiwari, General Manager, Cooperative Shellac Factory, Windhamganj, Mirzapur, to be a member of the Advisory Board of the Indian Lac Cess Committee to represent the lac manufacturing industry *vice* Mr. W. F. Dines resigned.

[F. 51-3/47-Com.]

S.R.O. 690.—In exercise of the powers conferred by clause (pp) of sub-section (2) of section 8 of the Indian Lac Cess Act, 1930 (XXIV of 1930), the Central Government is pleased to direct that the following further amendments shall be made to the Indian Lac Cess Rules, the same having previously been published as required by sub-section (1) of Section 8 of the said Act, namely:—

For rule 22 of the said Rules the following rules shall be substituted:—

"22(1) At least once in every three years the Committee shall cause an inspection to be made of the Indian Lac Research Institute by a Reviewing Committee which shall review the work done at the Institute and present a report to the Committee:

Provided that the Central Government may direct postponement of an inspection under this sub-rule for such period as it thinks fit.

(2) Notwithstanding anything contained in sub-rule (1) the Committee may, if it thinks fit, at any time cause an *ad hoc* inspection to be made by one or more inspectors of any section of the Indian Lac Research Institute or of any other Institute maintained by the Committee.

(3) Whenever the Committee contemplates an inspection under this rule, the Committee shall apply to the Central Government for appointment of a Reviewing Committee or of one or more inspectors, as the case may be. The Reviewing Committee shall consist of a Chemist, Entomologist and an Industrialist.

(4) The remuneration payable to a member of a Reviewing Committee or an inspector shall be settled by the Committee in consultation with the Central Government.

[No. F. 4-42/50-Com.]

A. N. BERY, Under Secy.

New Delhi, the 22nd September 1950

S.R.O. 691.—In exercise of the powers conferred by clause (a) of Section 2 of the Government Premises (Eviction) Act, 1950 (XXVII of 1950), the Central Government is pleased to authorise the Director, Map Publication, Survey of India Hathibarkala, Dehra Dun, to perform the functions of the "Competent authority" under the said Act in respect of all Government premises at Hathibarkala Estate, Dehra Dun.

[No. F.18-131/50-S.]

J. V. A. NEHEMIAH, Under Secy.

MINISTRY OF TRANSPORT

MOTOR SPIRIT RATIONING

New Delhi, the 22nd September 1950

S.R.O. 692.—In exercise of the powers conferred by sub-clause (1) of Clause 10-A of the Motor Spirit Rationing Order, 1941, the Central Government is pleased to authorise with effect from the 25th September 1950, Sardar Rajindar Singh, State Motor Transport Controller, Delhi, to issue, on application, supplementary petrol coupons to private car owners belonging to Delhi for performance of journeys by road in the rationed areas in emergent cases.

[No. 1-PR(14)/50.]

PORTS

New Delhi, the 22nd September, 1950

S.R.O. 693.—In exercise of the powers conferred by sub-section (1) of section 6 of the Indian Ports Act, 1908 (XV of 1908), the Central Government is pleased to direct that the following amendment shall be made in the Port of Cochin (Handling of Ethyl Fluid in drums) Rules, 1919, the same having been previously published as required by sub-section (2) of the said section, namely:—

In clause (ii) of rule 2 of the said Rules, for the words "Assistant Collector of Central Excise" the words "Collector of Customs" shall be substituted.

[No. 19-P(88)/47.]

T. S. PARASURAMAN, Dy. Secy

MINISTRY OF COMMUNICATIONS

New Delhi, the 19th September 1950

S.R.O. 694.—In exercise of the powers conferred by section 5 of the Indian Aircraft Act, 1934 (XXII of 1934), the Central Government is pleased to direct that the following further amendments shall be made in the Indian Aircraft Rules, 1920, the same having been previously published as required by section 14 of the said Act, namely:—

For rule 61 of the said Rules, the following shall be substituted, namely:—

- “61. *Forced landings*.—(1) If any aircraft arriving from a place outside India is forced to land at any place in India other than a customs aerodrome, or if any aircraft is so forced to land after departure from a customs aerodrome for a foreign destination, the procedure hereinafter specified shall be adopted.
- (2) (a) If the place of landing is a Government aerodrome the person in charge of the aircraft shall forthwith report the arrival of the aircraft and the place whence it came to the aerodrome Officer in charge of the aerodrome and shall not allow any goods to be unloaded therefrom or any passenger or member of the crew thereof to leave the aerodrome, without the consent of such Aerodrome Officer or a Customs-Collector or a Police Officer;
- (b) if the place of landing is not a Government aerodrome, the person in charge of the aircraft shall forthwith report to a Customs-Collector or a Police Officer and shall on demand produce to such Collector or officer the journey log book pertaining to the aircraft, and shall not allow any goods to be unloaded therefrom without the consent of such Customs-Collector or Police officer, and no passenger or member of the crew thereof shall leave the immediate vicinity without the consent of such Collector or officer;
- (3) if the locality is one in which no Customs-Collector or Police officer is available, no passenger or member of the crew of the aircraft shall leave the immediate vicinity, nor shall any goods be unloaded, without the consent of the person in charge of the aircraft. The latter shall make in his journey log book a full statement of the action taken, and shall forthwith report the occurrence to the Customs-Collector and the Aerodrome Officer at the nearest customs aerodrome

[No. 10-A/17-50.]

P. K. ROY, Dy. Secy.

MINISTRY OF RAILWAYS

(Railway Board)

New Delhi, the 19th September 1950

S.R.O. 695.—In exercise of the powers conferred by Section 47 of the Indian Railways Act, 1890 (IX of 1890) and by the notification of the Government of India in the late Department of Commerce and Industry, No. 801 dated 24th March, 1905, the Ministry of Railways (Railway Board) hereby make the following amendment in the preamble to the notification of the Government of India in the Railway Department (Railway Board) No. 3778-T, dated 25th October, 1937, namely —

Omif the word “British”

[No. 882-T.G.]

New Delhi, the 20th September 1950

S.R.O. 696.—In exercise of the powers conferred by Section 47 of the Indian Railways Act, 1890 (IX of 1890), and by the notification of the Government of India in the late Department of Commerce and Industry, No. 801, dated the 24th March, 1905, the Railway Board direct that the following further

amendments shall be made in the General Rules for all open lines of Railways in British India administered by the Government published with the notification of the Government of India in the Railway Department (Railway Board) No. 1078-T, dated the 9th March, 1929, namely:—

- I. In the preamble omit the word "British".
- II. In rule 103 in Part I of the said Rules—
 - (i) after item (b) the following item shall be inserted, namely:—
" (c) a watch "
 - (ii) existing item (c) shall be re-lettered "(d)".

[No. 832-TG.]

S. S. RAMASUBBAN, Secy.

MINISTRY OF REHABILITATION

Delhi, the 26th September 1950

S.R.O. 697.—In exercise of the powers conferred by section 16 of the Displaced Persons (Claims) Act, 1950 (XLIV of 1950), the Central Government is pleased to direct that the following amendment shall be made in the Displaced Persons (Registration of Claims) Rules, 1950:—

"In rule 4 of the said Rules, after the word "Treasury receipt" the following words shall be inserted:

"or Money Order receipt".

[No. I(1)/CCG/G-50.]

S. B. CAPOOR, Joint Secy.

MINISTRY OF LABOUR

OFFICE OF THE CHIEF LABOUR COMMISSIONER (C)

New Delhi, the 15th September 1950

S.R.O. 698.—In view of the findings of the All India Industrial (Bank Disputes) in its final award that there is almost universal opposition to the formation of Works Committees in banks, the general order requiring all banks and insurance companies having branches in more than one state to set up Works Committees under section 8 of the Industrial Disputes Act, 1947 issued by me is hereby withdrawn, subject to the following conditions:—

1. that if in any banking or Insurance Company having branches in more than one state, substantial proportion of employees apply for the formation of Works Committees, the Chief Labour Commissioner shall exercise his discretion whether to order the formation of Works Committee or not; and
2. that in any banking or insurance company (having branches in more than one state) where no staff association exists Works Committees may be set up in preference to staff associations.

[No. CLC/LS. 13(153)/50.]

JALESHWAR PRASAD.

Chief Labour Commissioner (C)

New Delhi, the 21st September 1950

S.R.O. 699.—In exercise of the powers conferred by sub-sections (2) and (8) of section 8 of the Provident Fund Act, 1925 (XIX of 1925), the Central Government is pleased to add to the schedule to the said Act, the names of the "The Mica Mines Labour Welfare Office Establishment Contributory Provident Fund" and to direct that the provisions of the said Act shall apply to the Provident Fund established for the benefit of the employees of the Mica Mines Labour Welfare Fund who are not Government servants.

[No. LW-21(6)/48-I.]

S. MULLICK, Dy Secy

